Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of the Claims:

1. (Currently Amended) A transformer comprising:

a substrate comprising a semiconductor material;

a first conductor over the substrate, the first conductor defining a generally spiral-shaped signal path having at least one turn;

a second conductor over the substrate, the second conductor defining a generally spiral-shaped signal path having at least one turn; and

a first magnetic layer between the substrate and the first conductor~~,~~ and a second magnetic layer between the first conductor and the second conductor, ~~and a third magnetic layer over the second conductor~~ wherein the first magnetic layer is coupled to the second magnetic layer.

2. (Previously Presented) The transformer of claim 1, wherein the magnetic layers comprise cobalt.

3. (Previously Presented) The transformer of claim 1, wherein the magnetic layers comprise an amorphous alloy comprising cobalt.

4. (Previously Presented) The transformer of claim 1, wherein the magnetic layers comprise an amorphous alloy comprising cobalt and zirconium.

5. (Previously Presented) The transformer of claim 1, wherein the magnetic layers comprise an amorphous alloy comprising cobalt; zirconium; and tantalum, niobium, or a rare earth element.

6. (Original) The transformer of claim 1, wherein the second conductor lies over the first conductor.

7. (Cancelled)

11. (Currently Amended) A transformer comprising:

a substrate comprising a semiconductor material;

a first conductor over the substrate, the first conductor defining a generally spiral-shaped signal path having at least one turn;

a second conductor over the substrate ~~and over the second conductor~~ and defining a generally spiral-shaped signal path having at least one turn; and

a first magnetic layer disposed between all of the spiral-shaped signal path of the first conductor and all of the spiral-shaped signal path of the second conductor; and

a second magnetic layer disposed between the first conductor and the substrate, wherein the second magnetic layer is coupled to the first magnetic layer.

16. (Previously Presented) The transformer of claim 1, wherein the first and second conductors are positioned such that at least a portion of one or more turns of the first conductor are each positioned adjacent to an inner side of at least a portion of one turn of the second conductor and such that at least a portion of one or more turns of the second conductor are each positioned adjacent to an inner side of at least a portion of one turn of the first conductor.

17. (Currently Amended) The transformer of claim 16, wherein the first and second conductors each lie over the first magnetic layer.

20. (Previously Presented) A method comprising:

forming a first conductor over a substrate comprising a semiconductor material, wherein the forming the first conductor comprises forming the first conductor such that the first conductor defines a generally spiral-shaped signal path having at least one turn;

forming a second conductor over the substrate such that the second conductor defines a generally spiral-shaped signal path having at least one turn; and

forming a first magnetic layer between the substrate and the first conductor, and a second magnetic layer between the first conductor and the second conductor, ~~and a third magnetic layer over the second conductor~~ wherein the first magnetic layer is coupled to the second magnetic layer.

21. (Previously Presented) The method of claim 20, wherein the forming the magnetic layers comprises forming a magnetic layer comprising cobalt.

22. (Previously Presented) The method of claim 20, wherein the forming the magnetic layers comprises forming a magnetic layer comprising an amorphous alloy comprising cobalt.

23. (Previously Presented) The method of claim 20, wherein the forming the magnetic layers comprises forming a magnetic layer comprising an amorphous alloy comprising cobalt and zirconium.

24. (Previously Presented) The method of claim 20, wherein the forming the magnetic layers comprises forming a magnetic layer comprising an amorphous alloy comprising cobalt; zirconium; and tantalum, niobium, or a rare earth element.

25. (Original) The method of claim 20, wherein the forming the second conductor comprises forming the second conductor over the first conductor.

26. (Cancelled)

35. (Previously Presented) The method of claim 20, wherein the forming the first conductor and the forming the second conductor comprise forming the first and second conductors such that at least a portion of one or more turns of the first conductor are each positioned adjacent to an inner side of at least a portion of one turn of the second conductor and such that at least a portion of one or more turns of the second conductor are each positioned adjacent to an inner side of at least a portion of one turn of the first conductor.

36. (Cancelled)

38. (Cancelled)